

identify the property that would be subject to the By-law,

- (a) describe the proposed exemption,
- (b) state the number of years that the exemption may be provided, and
- (c) provide an estimate of the amount of taxes that would be imposed on the property if it were not exempt, for the year in which the proposed By-law is to take effect and the following 2 years.

DISCUSSION

Applications for 2 new properties were received, both of which have been included in the By-law. In each case, the application has been reviewed and certain verifications conducted to ensure the properties meet the criteria for the legislation.

Ten applications were received for Community Care Facilities that are for profit, but provide a level of publicly funded care (Schedule “C”). Council amended the Tax Exemption Policy to include:

“Council may exempt:

- a) All of the land or improvements owned or held by a person or organization and operated as a private hospital licensed under the Hospital Act;*
- b) All of the land or improvements owned or held by a person or organization and operated as a non-profit institution licensed under the Community Care Facility Act”; and*
- c) That portion of the land or improvements owned or held by a person or organization and operated as a private organization licensed under the “Community Care and Assisted Living Act” that is providing publicly funded care.”*

Based on that criteria, the facilities are recommended for a proportionate tax exemption.

Estimated value of the Section 224 exemptions is as follows:

2008	\$628,421
2009	\$643,559
2010	\$666,071

The following new applications from community organizations, have been included in the By-law and recommended for Council consideration:

New Applications:

- (1) Kla-How-Eya Aboriginal Centre (Surrey Aboriginal Cultural Society) 14756 – 88 Ave this property is a youth safehouse and homeless shelter. The facility qualifies for tax exemption and has been included on the By-law for Council consideration.
- (2) Norbury Foundation – 5957 – 126 Street – this is a large wooded property which is a covenant area intended to remain in its native state as a refuge for birds and small

animals. TLC the Land Conservancy of Canada will help maintain the property. The house at the front of the property does not qualify for exemption as it is rented to the WBT Wild Bird Trust.

Not Recommended:

- (1) Proximal Stabilization Centre for Cerebral Palsy– this association leased property from the Bethany-Newton United Church at 14853 – 60th Avenue. Council Policy provides that land or improvements must be owned by a charitable or philanthropic organization in order to qualify for tax exemption. We have also been advised that the facility intends to cease operations.

Applications Not Renewed/Changes:

- (1) HRC Care Society, 1653 – 140 Street (Schedule A, Item 52) – the Society has purchased 2 new units – (Strata Lots 2 and 117) which are recommended for approval and have been added to the By-law for Council consideration.
- (2) Faith Mission Conference Centre – this property located at 12969 Crescent Road has been purchased by SEED International Mission. There is no change to the use of the property, and it has been included on the By-law for Council consideration.
- (3) Peace Arch Community Services – 12614 – 22 Avenue – this property has been sold and is not included in the By-law.
- (4) Semiahmoo Foundation – 2359 – 153A Street – this property is now being rented at fair market rent and no longer qualifies for tax exemption.
- (5) PLEA Community Services, 16590 – 96 Avenue – it is proposed to allow a larger exemption of the property to accommodate the Waypoint program for youth, which teaches work experience through landscape/maintenance of the property. This is included for Council consideration.

CONCLUSION

The Section 224 Tax Exemption Bylaw has 88 properties granted 100% exemption, 10 properties granted proportionate exemptions.. There are 2 new properties included in the By-law for Council consideration. All applications have been checked and verified to ensure they comply with the legislation.

In order for the listed properties to receive a tax exemption in 2007, Council must pass this Bylaw before October 31, 2006.

Margaret Jones
City Clerk